



Federal Grants Management 101

Elmira Feather

Karen Seay

Federal Programs Director

Supporting Schools and Students to Achieve

SHERRI YBARRA, ED.S., SUPERINTENDENT OF PUBLIC INSTRUCTION



New & Experienced Federal Programs Director's Meeting

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Elmira Feather
Funding & Accountability Coordinator
efeather@sde.idaho.gov
(208) 332-6900



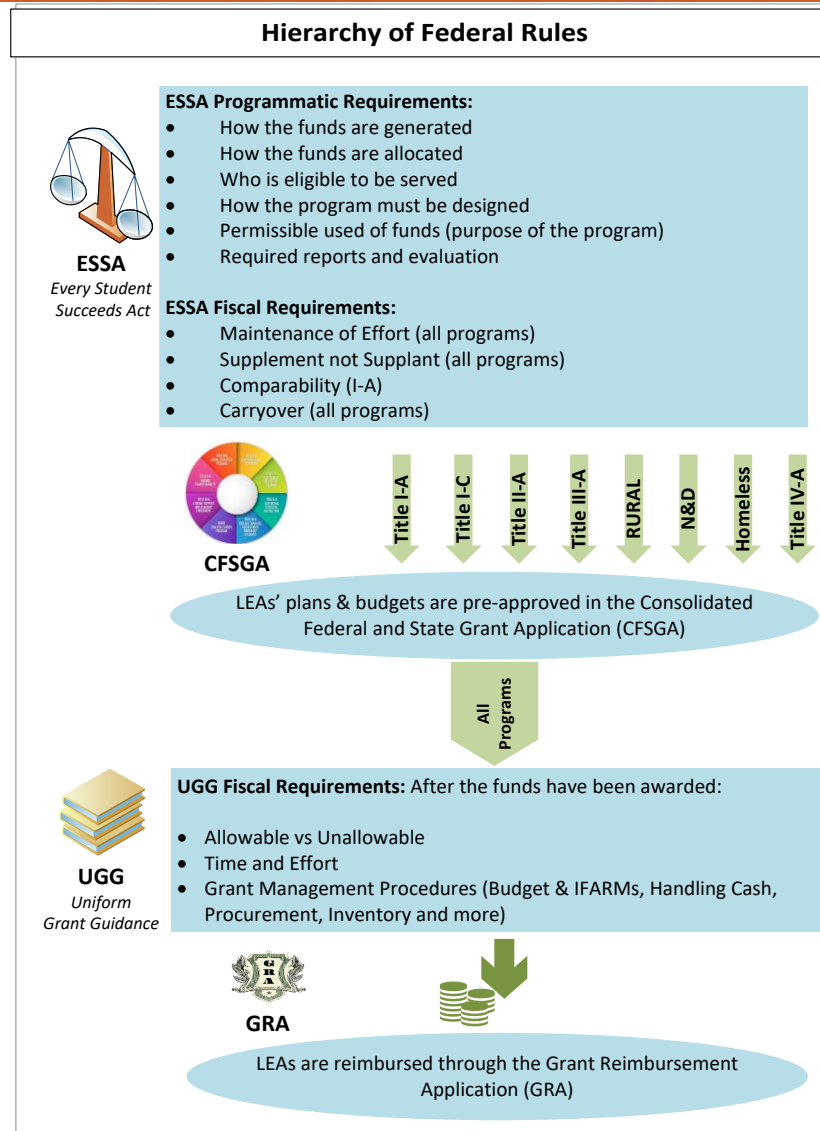
Outline



In this session...

- Surviving in your new role as a Federal Program Director
Activities, resources, handouts
- Most Common Fiscal Findings

Hierarchy of Federal Rules



Example 2018-19 School Year



Title I-A Grant Cycle Example



ESSA
*Every Student
Succeeds Act*

Beginning of the school year: The LEA fills out the grant application, known as the CFSGA which is designed to reflect ESSA requirements.

- Program type-schoolwide or targeted assistance programs
- Purpose of the plan
- Each school's eligibility
- Commitments that must be set aside at the LEA's level before the funds are allocated to all schools (parental involvement, equitable share for private schools, homeless set asides, etc.)
- Established budget (payroll, professional development, travel, supplies etc.)



Title I-A

Approved CFSGA is the LEA's Title I-A plan and commitment to follow during the school year



UGG
*Uniform
Grant Guidance*

During the school year: The LEA sets up the grant in its internal system. IFARMS code is (251) used to keep the Title I-A grant separate from other funds. The allocation from the CFSGA is the LEA's budget for that school year.

UGG is about the LEA's internal controls and grant management standards to ensure that all federal funds are lawfully expended.

- Financial management system, including cash management (invoicing, records keeping, submitting GRA requests, obligation of funds, carryover, closing the grant)
- Purchases & procurement
- Inventory management
- Allowability of expenditures (examples: advertisement, conferences, travel, equipment or capital outlays)
- Time and effort reporting
- Record retention



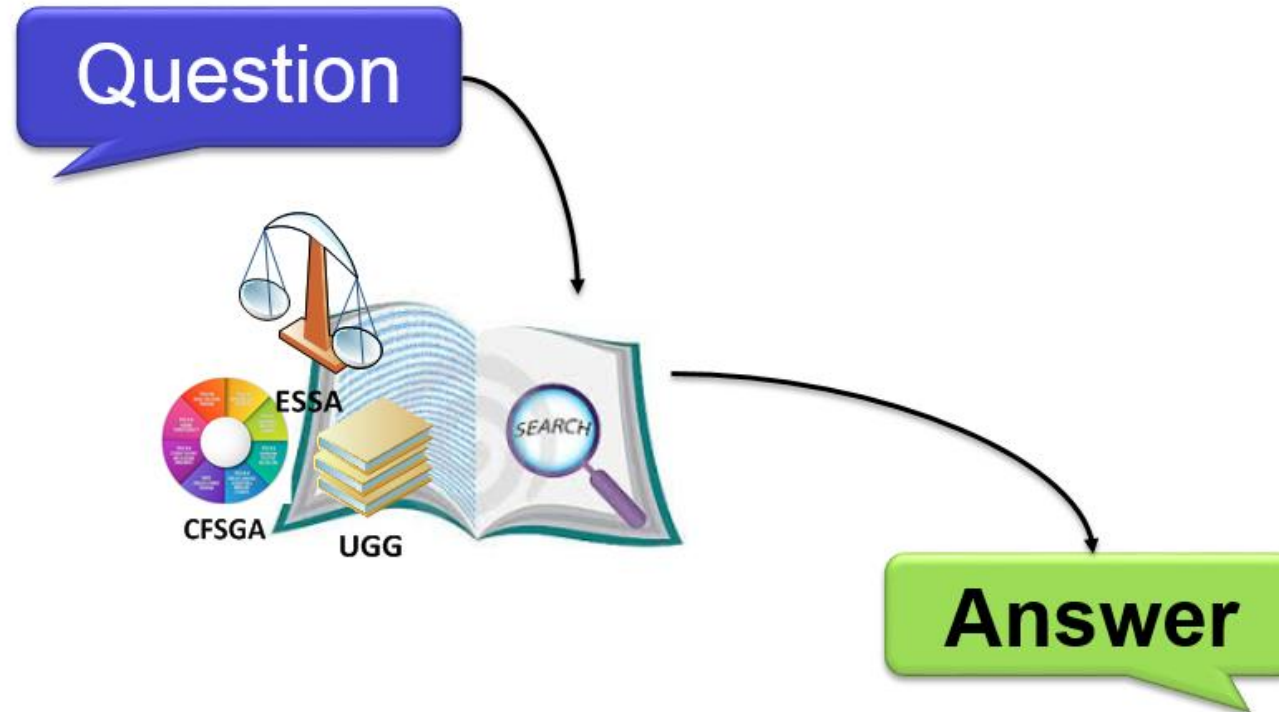
GRA

LEAs are reimbursed through the Grant Reimbursement Application (GRA)

Type of Activities



Type of Activities



Travel - Question



Is it allowable to send our Title I-A staff to a conference?

What types of travel costs are allowable?

How will the employees get reimbursed? Any per diem limits?

What is the LEA's travel budget for the 18-19 school year?

Travel - Research



Based on UGG 2 CFR 200.474, travel is allowable.

Allowable costs: registration, transportation, airfare, lodging, subsistence, and related items (e.g. parking, if required).



Employees reimbursement types: actual cost, per diem, mileage reimbursement, or a combination of several methods.

Most important: The costs must be consistent with the State or LEA's established policy. *The stricter policy* must be followed. All employees must be reimbursed on the same basis (equally) whether they travel by using the State/Local funds or Federal funds.

Travel - Answer



Travel costs are allowable. Both: Federal and State cost principles allow for reimbursement for meals on a per diem basis, whether or not the employee actually spends the entire per diem.



The LEA's policy, however, reimburses only actual costs, not to exceed the State's per diem (\$45/day as of 8/16/17).

Based on the pre-approved 2018-19 plan & budget (CFSGA), the travel budget is \$2,500.

Travel - Questions



Purchase of Equipment - Question



I need to use Title I-A funds to purchase iPads & computers for Magnolia Tree Elementary school.

Is this school Title I-A eligible?

iPads cost \$600 each, which is below the Federal's definition of equipment. Should I still tag the iPads?



Purchase of Equipment- Research



Beginning of the school year: The LEA fills out the grant application, known as the CFSGA which is designed to reflect ESSA requirements.

- Program type-schoolwide or targeted assistance programs
- Purpose of the plan
- Each school's eligibility
- Commitments that must be set aside at the districts level before the funds are allocated to all schools (parental involvement, equitable share for private schools, homeless set asides..)
- Established budget (payroll, professional development, travel, supplies etc..)



CFSGA



Approved CFSGA is the LEA's Title I-A plan and commitment to follow during the school year.

Purchase of Equipment- Research cont..



In this example-



Based on the pre-approved CFSGA, Magnolia Tree Elementary school is Title I-A eligible.

It is a schoolwide school.

Equipment was budgeted for that school.

Purchase of Equipment- Research cont.



Equipment CFR 200.33



- Tangible property
- Useful life of more than one year
- Acquisition cost of \$5,000 or more
- Computing devices less than \$5,000 should be treated as equipment for internal control purposes

Purchase of Equipment- Research cont...



“Tag” equipment and computing devices 200.313

The “tag” must be logged into the property management system (spreadsheets, electronic internal system(s))



- Serial number or other identification number
- Source of funding for the property (Title I-A, I-C, III-A etc.)
- Who holds the equipment (person’s name)
- Acquisition date and cost
- Location, use and condition of the property
- If the equipment was disposed (broken, stolen, donated) - disposition data including the date of disposal and FMV price of the property when it was disposed.

Purchase of Equipment- Answer



- Based on the pre-approved CFSGA, Magnolia Tree Elementary school is Title I-A eligible. Equipment was budgeted for this school. Since this is a schoolwide school, iPads can be purchased to upgrade the entire system (all students).



- Computing devices are treated as equipment; therefore, must be “tagged” and added to the inventory list.
- When equipment no longer needed - must follow the disposition process.

Purchase of Equipment - Answer cont.



Would it make a difference if it was a targeted assistance school?



Yes, it would make a difference.

In a targeted assistance program, only the Title I students may receive benefits from the funds.

Time and Effort



The LEA's monthly payroll distribution in the system is based on estimated percentages established in the beginning of the school year.



I talked to our teachers, instructional aids and Federal Programs' administrators. It seemed like their actual time spent is pretty close to what was estimated.

Do I still need to collect any evidence or forms from them? Also, they don't know what form should be used.

Time and Effort – Research



All employees who are paid in full or in part with federal funds must keep documents (known as time and effort records) to demonstrate the amount of time they actually spent on grant activities. Reference CFR 200.430.



Confirm that you actually did it by signing-

- Semi-annual certification: (single cost objective 100%).
- Personnel Activity Reports (PARs) (multiple cost objectives). At least quarterly.
- Substitute system (multiple cost objectives with predetermined, set schedule). At least quarterly.

Signature-after the fact.

Time and Effort - Answers



- Initial payroll percentages are only estimates. Estimated percentages do not qualify as support for charges to federal awards.
- Employees still have to fill out the forms (T&E certification) showing the actual work.

Time and Effort Semi-Annual (Example)



Semi-annual certification: (single cost objective 100%)

Type of certification (Semi-Annual) **SAMPLE**

☒ **X_ Semi-annual** (single cost objective 100%)

☐ **Personal Activity Report (PAR)** (multiple cost objectives)

☐ **Substitute System** (multiple cost objectives with predetermined, set schedule)

Type of Schedule:

☐ Daily

☐ Weekly

☐ Biweekly

☐ Other: _____

Employee: _____ Position: _____

Reporting Period: _____

EXAMPLE	Cost objective (program activity)	Fund Code-Program Function Code	Program	Distribution of Time (percentage or hours)
	Elementary School Teacher	251-500	Title I-A	100%

Employee's Signature _____ Date _____

I hereby certify this report is an accurate representation of the total activity expended during the period indicated.

Reviewed by supervisor: _____ Date _____

Note

Umbrella Certification

If several employees are working 100% on the Title I-A grant, the LEA can list these employees in one document (certification). This document only needs to be signed by the supervisor.

Time and Effort PAR (Example)



Personnel Activity Reports (PARs) (multiple cost objectives). At least quarterly.

Type of certification Personnel Activity Report (PAR) EXAMPLE

☐ Semi-annual (single cost objective 100%)

☒ Personnel Activity Report (PAR) (multiple cost objectives)

☐ Substitute System (multiple cost objectives with predetermined, set schedule)

Type of Schedule:

☐ Daily

☐ Weekly

☐ Biweekly

☐ Other: _____

Employee: _____ Position: _____

Reporting Period: _____

Cost objective (program activity)	Fund Code-Program Function Code	Program	Distribution of Time (percentage or hours)
Federal Program Director	251-500	Title I-A	41%
Federal Program Director	257-500	IDEA Part B	14%
Federal Program Director	100-500	Non-Federal	45%
Total			100%

Employee's Signature _____ Date _____

I hereby certify this report is an accurate representation of the total activity expended during the period indicated.

Note

List all programs and all cost objectives (multiple hats you wear). Total percentage must add to 100%. In other words, show the total time worked on all programs with the breakdown (% or hours).

Time and Effort Substitute (Example)



Substitute system (multiple cost objectives with predetermined, set schedule). At least quarterly.

Type of certification (Substitute System) EXAMPLE

☐ Semi-annual (single cost objective 100%)

☐ Personnel Activity Report (PAR) (multiple cost objectives)

☒ X Substitute System (multiple cost objectives with predetermined, set schedule)

Type of Schedule:

☐ Daily

☒ X Weekly

☐ Biweekly

☐ Other: _____

Employee: _____ Position: _____

Reporting Period: _____

Cost objective (program activity)	Fund Code-Program Function Code	Program	Distribution of Time (percentage or hours)
Paraprofessional	251-500	Title I-A	41%
Paraprofessional	257-500	IDEA Part B	14%
Paraprofessional	100-500	Non-Federal	45%
Total			100%

Employee's Signature _____ Date _____

I hereby certify this report is an accurate representation of the total activity expended during the period indicated.

Reviewed by supervisor: _____ Date _____

Note

Predetermined and set schedule, or any other reasonable evidence

Time and Effort – Cost Objective



Cost objectives is a program, function, activity, award, organizational subdivision, contract, or work unit for which cost data are desired and for which provision is made to accumulate and measure the cost of processes, products, jobs, capital projects, etc.
CFR 200.28

Time and Effort Substitute -Example



It is possible to work on a single cost objective even if an employee works on more than one Federal award or on a Federal award and a non-Federal award.



The key -employee's salary and wages can be supported-

- *in full* from each of the Federal awards on which the employee is working
- from the Federal award *alone* if the employee's salary is also paid with non-Federal funds.

Source: [Letter to Chief State School Officers on Granting Administrative Flexibility for Better Measures of Success](#)

Single Cost Objective-Example 1



Example-Single Cost Objective



Supplemental Math Teacher is paid 50/50
Federal/State

Teaching math to low-achieving students is a single cost objective because it can be fully supported under Title I, Part A.

Single Cost Objective - Example 2



Example-Single Cost Objective



Full time elementary school teacher plus an extra contract (stipend) for after-school tutoring for low-achieving students. The teacher is paid 100% State plus stipends out of Title I-A funds.

Multiple Cost Objective – Example



Examples of Multiple Cost Objective For a Substitute System



50% / 50% - Principal/Instructor

Multiple Cost Objective: Different functions and different purpose.
What if the schedule is predetermined? *Substitute System?*



70% / 30% - Federal Programs Director I-A/II-A

Multiple Cost Objective: Yes, these are two different grants but the purpose is the same.

What if a job description clearly identifies the percentage of time spent on each grant. What if the daily routine is consistent?

Substitute System?

Electronic Time and Effort



I have heard that electronic time and effort certification simply means electronic time cards. Is it true?

Electronic Time and Effort cont.



Yes, if all of the following is true:



- The timecards system is designed to fit both: State and Federal requirements.
- All employees have unique user IDs and passwords. Before an employee clicks submit, the system asks for certification (“true and correct...”).
- All timecards are reviewed and approved by supervisors.
- Timecards have federal program’s names or indexes (e.g. 251-IA, 271-II-A, 257-SPED) and, of course, general funds codes (100’s).
- The total time reported is 100% (all together).
- The system processes payroll based on the actual time distribution.

Most Common Fiscal Findings



1. Equipment and Inventory - no tags.

2. Time and Effort - no forms.

2. An LEA did not have its grant management procedures *in writing*.

<http://www.sde.idaho.gov/federal-programs/files/shared/fiscal/LEA-Policies-and-Procedures-Template.docx>

Questions?

Elmira Feather

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